



## STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

**Working Title**

Paralegal Specialist III - Collections

**Job Code Title**

Paralegal Legal Assistant V

**Pay Band**

06

**Job Code Number**

232116

**Director's Office**

Legal Services Office  
Litigation Unit

**Fair Labor Standards Act**

Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state agency liquor stores and administers the laws governing the sale, taxation, and licensing of alcoholic beverages and tobacco products; returns unclaimed property to its rightful owners; and determines how state taxes and liquor and tobacco laws apply to Indian Tribes and tribal members in Indian Country.

The Director's Office supports the agency's Director and is composed of five work units: Legal Services Office; Office of Tax Policy and Research; Office of Human Resources and Organizational Development; Office of Taxpayer Assistance; and the Executive Office. The Legal Services Office provides complete legal services to all divisions and the director's Office, representing the Department of Revenue and the State of Montana before administrative boards and in state and federal courts in all litigation involving Montana taxes and liquor laws. The office also handles all administrative rule, disclosure, and dispute resolution matters for the department. The Legal Services Office is comprised of the Litigation Unit, the Regulatory Unit, and the Office of Dispute Resolution.

**Job Responsibilities**

The Collections Paralegal Specialist provides independent paralegal work that would otherwise be performed by an attorney involving case management, investigation, statutory and case law research, legal analysis and planning, and pre-trial or hearing preparation for both in-state and out-of-state collections cases. The incumbent performs initial and ongoing investigations regarding facts and witnesses involved in the cases; legal research, analysis, and writing related to general legal questions and specific litigation matters; and assists attorneys in all aspects of pretrial preparation, depositions, and trial presentation. The position reports to the Litigation Unit Management Officer and does not supervise other staff.

- **Legal Investigations and Case Management 75%**

1. Researches and analyzes various manual and electronic sources of information such as federal and state statutes, court decisions, codes, rules, regulations, and other public records. Researches legislative histories to determine legislative intent in statutes.
2. Researches and locates evidence, documents, and witnesses. Summarizes the evidence gathered to assist in evaluating collections cases as well as other types of cases as needed to prepare for trial or other action based on the results of the research.
3. Analyzes and evaluates legal pleadings, documents, and correspondence in complex judicial cases to ensure all applicable statutory and court requirements are met. This involves analysis of federal and state Rules of Civil Procedure and judicial policies relative to the circumstances of individual cases.

4. Drafts legal pleadings, discovery requests and responses, legal memoranda, interoffice memoranda and correspondence, and other documents for hearings. Ensures that documents comply with formatting and style requirements. Ensures that filing deadlines are met.
5. Develops detailed case analyses and formulates case strategies for management of specific cases. Develops strategies for discovery, negotiation, settlement, and litigation based upon applicable theories of law and available remedies.
6. Summarizes research results including sources, findings, cross-references, citations, and other relevant components and compiles and composes appropriate legal documents. Provides legal memoranda to attorneys regarding facts, legal issues, applicable rules, analyses, and recommendations as requested.
7. Works with attorneys and Business and Income Taxes Division staff to prepare legal strategies relevant to each given collection action to determine facts and investigation methods and procedures. Analyzes each case and discusses legal concerns and possible approaches such as discovery strategy, settlement, motions for summary judgment, or litigation of the case through the judicial process.
8. Participates in case strategy discussions that develop a plan. Reviews the case; identifies potential legal theories and fact evidence; and evaluates strategies for discovery, negotiation, settlement, and litigation based upon applicable theories of law and available remedies. This includes scheduling order coordination; planning discovery; determining the appropriate information and evidence needed for depositions; reviewing and analyzing information gathered during depositions; and participating in on-going trial management, strategy, and planning discussions.
9. Prepares written memoranda that include a summary of facts, narrative description of the issues, the department's position, evidence lists, and relevant legal theories. Uses industry standard acronyms; investigative report writing skills; and knowledge of legal standards regarding significant developments in the case.
10. Drafts discovery documents such as interrogatories, requests for admission, and requests for production. Determines relevant information necessary to establish key facts and support the department's defenses and the questions that will elicit this information from the taxpayer.
11. Responds to discovery requests. Identifies and gathers responsive documents and reviews for confidential or privileged information. Prepares the documents for production including reviewing, organizing, Bates stamping, and producing in electronic and/or paper format. Privileged attorney-client communication and attorney work product must be distinguished from discoverable information, redacted from the production set, and the redactions must be appropriately disclosed on a privilege log.
12. Manages information required to present the department's case using document and information management software and computer equipment and software that allows for recording testimony and presenting evidence during the course of depositions, hearings, and trials. Captures live testimony during trial, cross-references testimony with information or documents on file for developing cross-examination, selects exhibits, and retrieves information.
13. Identifies and collects appropriate exhibits, witness statements, and other evidence required to implement case strategies by evaluating the adequacy of the case file documentation, organizing the products of discovery, evaluating the impact on the agency's position, and compiling the information into trial notebooks.
14. Prepares for and attends court proceedings to assist attorney in the presentation of the department's position. Develops the department's exhibit list. Provides exhibits to the necessary party in the format that will be used during trial including any stipulated exhibit list. Presents the department's evidence in both hard copy and electronic formats.
15. Coordinates post-trial transcripts including the confidential portions and the impacted trial exhibits with the court reporter based upon the court's determination and confidentiality agreements that vary from case to case. May involve attending telephonic discussions with counsel and brief review/writing analyzing the applicability and intent of the confidentiality agreement. Coordinates admitted evidence for use in post-trial briefing and appellate practice.

- **Bankruptcy Hearings and Examinations 20%**

1. Evaluates information in collections case files to determine if a case should be pursued based on the amount of taxes owed and potential for obtaining settlement amount.
2. Manages cases by getting date set for in-state cases; out-of-state cases are typically settled without hearing. Researches information on taxpayer to locate individual and assets. Remedy depends on the taxpayer and available assets.
3. Drafts discovery documents such as interrogatories and requests for production. Determines relevant information necessary to establish key facts and the questions that will elicit these facts from the debtor. Responds to discovery requests by gathering requested documents and identifying factual information from the case to provide knowledgeable and accurate responses. Confidential work products must be distinguished from discoverable information.
4. Prepares exhibits and other documents for hearings. Evaluates the adequacy of the case file documentation, organizes the products of discovery, evaluates the impact on the agency's position, and compiles the information into trial notebooks.
5. Works with the attorney in preparing legal strategies for cases by analyzing each case and discussing legal concerns and possible approaches such as settlement, request for summary judgment, or further pursuit of the case through the judicial process.
6. Prepares witnesses for hearings by reviewing exhibits and potential questions.

- **Other Duties as Assigned 5%**

1. Performs other duties as assigned by the supervisor.

### **Job Requirements**

To perform successfully as a collections paralegal specialist, the incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. Skills in multi-tasking; paying attention to details and accuracy; accountability; managing multiple priorities under tight deadlines; providing timely and effective written, verbal, and interpersonal communication; customer service; conflict resolution; following written and oral directions and instructions; and word processing, spreadsheet, database, and specialized legal software applications are required. Also requires skills in compiling, organizing, and managing information; investigative report writing; project and case management; and conducting both manual and electronic legal research. The incumbent is required to act professionally in difficult settings; analyze situations, and make decisions. This position works with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job.

This position requires knowledge of case management practices; federal Rules of Civil Procedure; Montana Rules of Civil Procedure; administrative and court rules; State Tax Appeal Board procedures; administrative rules; legal and technical research standards and procedures; statutes and legislative histories; legal and technical research standards and procedures; a wide range of internal, external, online, and printed sources; case management database systems; and law office management software; and department operations. It also requires in-depth knowledge of court systems and the life of litigation and fluency in using legal research databases such as Lexis and Westlaw.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is a two-year degree in paralegal studies and four years of job-related work experience.
  - Work experience should be made up of legal research, investigation, and litigation support including one year of specialized experience in collections. GenTax experience is desirable.
  - Other combinations of education and experience will be evaluated on an individual basis.

### **Department Core Values**

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.

- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.
- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.
- **Teamwork:** Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

### **Working Conditions**

Must work under time constraints, be able to maintain numerous projects at one time, and determine priorities on a daily basis. At times, the incumbent will deal with angry, hostile, and difficult individuals. This may cause stressful work conditions and a high degree of mental stress. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. This position requires considerable computer and keyboard use. The incumbent may spend considerable time on the phone. Work hours may exceed 40 hours per week from time to time. This job requires significant travel in and out of the state, which requires a valid Montana driver's license. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books and carrying larger items such as boxes of files when preparing for or attending court cases. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

### **Special requirements**

- **Background Examination:** Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- **Compliance with All Appropriate Montana Tax Laws:** An employee's tax status must be current.

**This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.**

**Division Administrator Review:** The statements in this job profile are accurate and complete.

Signature: C.A. Daw, Chief Legal Counsel Date: August 2010

**Human Resource Director Review:** The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director Date: August 2010

**Employee:** My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Name (print): \_\_\_\_\_